

501(c)(3) Tax-Exempt Status for Your Organization

The following is a quick summary of information we have gathered on a frequently asked question, "How does my organization become a non profit certified as a "501 c 3 tax exempt organization?"

APPLICATION PROCEDURES: Your resource for getting status as a non-profit organization as defined by the US tax codes is the United States Department of the Treasury. Their web site is: <http://www.irs.ustreas.gov/pub/irs-pdf/p557.pdf>

Below is a brief summary of information. ***Please note this information is subject to change:***

REQUIRED FORMS:

Form 1023 *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code* <http://www.irs.gov/pub/irs-fill/k1023.pdf>

Application requires detailed description of organization's **specific activities**, conformed copy of **complete organizing instrument**, and financial statements (current year and preceding 3 years). **Financial statements** include detailed breakdown of revenue and expenses (no lump sums). If organization has been in existence less than 1 year, submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated. Signatory must be officer or trustee authorized to sign (e.g., president, treasurer)

Form 8718 *User Fee for Exempt Organization Determination Letter Request (Current Year)* <http://www.irs.gov/pub/irs-pdf/f8718.pdf>

Determination of Exempt Organizations User Fees:
<http://www.irs.ustreas.gov/pub/irs-irbs/irb04-01.pdf>

Employer Identification Number (EIN) If newly formed organization needs EIN number:
telephone: 1-800-829-4933 or

apply online: <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

Form SS-4 *Application for Employer Identification Number*
<http://www.irs.ustreas.gov/pub/irs-pdf/fss4.pdf> Complete downloaded form and mail to address on form.

How to File:

Applications shipped by express mail or delivery service:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Internal Revenue Service
201 W. Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, Ky. 41011

Provided by: Fairfax County Department of Administration for Human Services, Contracts Management division <http://www.fairfaxcounty.gov/service/admin/CMInternetSite/ContractsManagement.htm>

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